

CHAPTER X.—BILLS AND REMITTANCES.

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General Explanations.

171. Orders from one treasury upon another for payment can be obtained in two forms :—(1) Supply Bills, (2) Remittance Transfer Receipts. The former are issued for purposes of resource, and, when they are advertised as available at any treasury, they may be obtained on application at the rates mentioned in the advertisement. The latter are issued by all District and Taluk Treasuries only under special conditions as stated below (*vide* Articles 174 to 176).

172. The person who *draws* (*i.e.*, issues or grants) a bill is called the *drawer* ; the person on whom it is drawn (and who will have to pay it) is the *drawee* ; the person to whom the bill is granted is the *remitter* ; the person to whom it is payable is the *payee*.

173. A Remittance Transfer Receipt is not transferable, and is only payable to, or on the receipt of, the person named therein as payee but payment will be made, if so desired, on the endorsement of the Remittance Transfer Receipt in favour of a recognised bank. A supply bill is transferable ; according to its form it is payable ' to the order of A. B., ' and A. B. the original payee, can transfer his right by endorsement. This he may do by simply signing his name on the back, in which case it becomes payable to bearer, or he may write above his signature ' pay to C. D. ' or ' pay to C. D. or order ' in which case C. D. stands in the same position as A. B. did originally and has the same powers of transfer. The writing by which such a right is transferred is called *endorsement* ; an endorsement to ' C. D. or order ' is a *special endorsement* ; the persons to whom successively a bill is transferred are *endorsees* ; and the person in rightful possession of a bill at any time is the *holder*.

Money limit of Remittance Transfer Receipts.

174. No transfer receipt should be granted for less than Rs. 5 save for public purposes, or when it is required for a sepoy's

remittance. The limit of transfer receipts obtainable for private purposes is, in all cases but that of a sepoy proceeding on leave, the amount of a month's pay and allowances of the remitter.

NOTE.—For rules regarding the issue of Remittance Transfer Receipts in payment of contingent charges incurred in another district, see Article 122.

Issue of Remittance Transfer Receipts.

175. (1) Remittance Transfer Receipts are issued by Treasury Officers to Officers in all Departments *at par* for a remittance to be made by them in their official capacity in payment of any service rendered to Government or in pursuance of their official duties. The purpose of the Remittance Transfer Receipts must be clearly stated in the application.

1. Officers requiring transfer receipts on public service will submit with the cash a formal application certifying that the bill is wanted exclusively for public purposes and describing the object of the remittance. If the Treasury Officer doubts whether the object is really public, he should state his doubt to the applicant or take the orders of the Deputy Commissioner. On grant of a transfer receipt its number should be noted on the application which should then be pasted in a rough file book of such applications arranged in the order of receipt. Questionable grants should be reported to the Comptroller with a view to the issue of instructions for future guidance.

2. Remittance for purposes of the Municipal and District Funds and such other funds as may be determined from time to time by the Comptroller for this purpose are regarded as for *bona fide* public purposes.

(2) Under this rule, Remittance Transfer Receipts can be issued *at par* in the following cases :—

(a) *Land and Excise Revenue*.—To Government Offices for purposes of remitting the arrears of Revenue recovered in one taluk by coercive measures for another Taluk outside the district. (*Pl. 6664—Er. 66-24, dated 13th June 1925.*)

(b) *Public Works*.—To Executive Engineers for payments to be made outside their divisions but only on public service and not for private purposes or the convenience of contractors. When purchases are effected, or work is done, by one division on account of another, the adjustment will be made by book transfer

(c) *Industries and Commerce Department*.—In favour of the following officers on the State Huzur Treasury in payment of supplies :—

- | | | |
|-----|-----------------|------------------------------|
| (1) | Superintendent, | Government Soap Factory. |
| (2) | Do | Weaving Factory. |
| (3) | Do | Industrial Stores. |
| (4) | Do | Central Industrial Workshop. |
| (5) | Do | Industrial Depôt. |
| (6) | Do | Art and Crafts Workshop. |

(d) *Preliminary purchase money relating to loans for purchase of machinery*.—In favour of the Director of Industries and Commerce, for amounts of preliminary purchase money paid by applicants for loans for purchase of machinery under the Hire Purchase System and received at treasuries. (For credit to his personal deposit account with the State Huzur Treasury, Bangalore.)

No. 11.

Page 103, Article 175 (k).

Insert the following as sub-para 1, numbering the existing sub-para as 2

“For remittance to Civil Courts of sums of Rs. 25 and above recovered by the Amins or Summons peons of Civil Courts in execution of Decrees in the outlying Villages.”

(M. C. A. C., Vol. I, 2nd Edition, No. 11, dated the 23rd October 1926.)

(e) *Value of implements sold by the Central Implement Depot, and received at Treasuries.*—In favour of the Director of Agriculture, for credit to his personal deposit account with the State Huzur Treasury.

(f) *Receipts on account of the Bank of Mysore, Ltd.*—Amounts tendered by the public, to a District or Taluk Treasury where no Branch or Agency of the Bank exists, for remittance to the Head Office of the Bank, will be accepted and Remittance Transfer Receipts issued at par, subject to the condition (i) that the amount of each Remittance Transfer Receipt is not less than Rs. 100 and (ii) that the total amount of Remittance Transfer Receipts applied for from any treasury in any one month does not exceed Rs. 5,000. The same facility will be afforded to the Bank at any Government Treasury, if convenient to the treasury. (*G. O. No. Fl. 158-207—G. F. 98-22, dated 10th July 1923.*)

(g) *Co-operative Societies.*—(i) To Co-operative societies registered under Regulation VII of 1918 for making remittances to other societies. (*G. O. No. Fl. 2293-302—G. F. 146-09-2, dated 10th November 1909.*)

(ii) In favour of the Central and Provincial Co-operative Banks, for remitting moneys, if they are certified by the Assistant Registrar, Amildar or Deputy Amildar, as moneys realised by execution of decrees held by Co-operative Societies. (*G. O. No. I. & C. 3057-9—C.S. 14-25-2, dated 5th November 1925*)

(h) *Local Bodies.*—Amounts due to one local body recovered by another may be remitted by the latter to the former by obtaining a Remittance Transfer Receipt from the treasury. For other cases refer to Article 243 (e).

(i) *Muzrai Funds.*—For remittance of amounts realised and payments to be made in Taluks other than the one in which the accounts of the institution are maintained.

(j) *Permanent Advance.*—To Government Officers for remitting sub-imprest to subordinate officers.

(k) *Batta to witnesses, tom tom charges, decree amounts, etc.*—To Civil Courts for remitting the amounts received by one Court for another, on account of batta to witnesses, tom tom charges, decree amount, etc. (*G. O. No. Fl. 3808-57—G. F. 62-17-5, dated 19th January 1918.*)

Repayments of amounts recovered on account of Court decrees against the men of the Sowar and Barr forces and credited to Revenue Deposits will be made by Remittance Transfer Receipt payable to the Court concerned on the requisition of Regimentdars or other officers tendering the amount.

(l) *Pay and Allowances.*—(*Civil officers.*)—The remittance of pay and allowances is not ordinarily a *bona fide* public purpose, but a Remittance Transfer Receipt may be granted for the remittance of the pay and allowances of an officer not working at the place in which his pay is drawn.

(m) *Pay and Allowances of Military Officers on Duty or on Leave.*—To paymasters for remittance of pay or allowances of a military officer on duty or on leave to the place where the officer actually is on duty or on leave in Mysore.

NOTE 1.—Remittances may not be made to an agent under this rule.

NOTE 2.—When a body of military men is detached for duty at a place away from headquarters, the Commandant will draw up a separate bill for the pay of these men which will be encased for payment at the required treasury. Remittance Transfer Receipts will be issued in cases in which the number of men so detached for duty at a place away from headquarters does not exceed five.

(n) *Family Remittances—(Police).*—To Police officers and Policemen, for remitting money to their families in the form and on terms provided for sepoy's remittances, the heading of the descriptive roll being altered to suit the case.

(o) *Estates of Sowars, Sepoys, Transport Drivers and Deserters.*—For remittance of estates of deceased sowars, sepoy's, transport drivers and deserters.

N. B.—For purposes of clauses (m) and (o) the term 'Paymaster' will be held to apply to officers conducting pay duties in the Mysore Cavalry and Infantry regiments and the Transport Corps and to officers commanding detachments of Cavalry, Infantry and the Transport Corps.

(p) *Subscription for a Public or Quasi-public purpose.*—If Government is desirous of facilitating the collection of subscriptions for any public or quasi-public purpose in which it is interested, it may allow the issue of one transfer receipt a month from any treasury to the local secretary or treasurer of the fund or institution for the purpose of remitting subscriptions to the central body.

(i) *Contributions towards the Vokkaligara Sangha, Bangalore.*—Sums paid as contributions towards the Vokkaligara Sangha, Bangalore, may be received and remitted by means of Remittance Transfer Receipts under the following conditions :—

(1) District Treasuries may receive the subscriptions due to the Sangha and issue transfer receipts

(2) Only one transfer receipt a month may be issued by each District Treasury receiving the subscriptions.

(3) As only one receipt could be issued each month the Sangha should arrange for the collection of subscriptions due to it in each district through its agents and remit the amount to the District Treasury once a month on any day convenient to them.

(4) The name of the agent—only one, the remitter—in each district should be intimated to the District Treasury concerned.

(5) Transfer receipts may be drawn only on the State Huzur Treasury and in favour of a specified functionary of the Sangha, who should promptly cash the receipts. (G. O. No. Fl. 1443-52—G. F. 151-07-6, dated 14th September 1908.)

(ii) *The Mysore Provincial Shanbhogs' Conference.*—The sums contributed towards the funds of the Conference may be received in the State Treasuries and transfer receipts for remittance of the collections to Bangalore issued on the following conditions :—

(1) Only one transfer receipt a month may be issued by each treasury receiving subscriptions.

(2) As only one receipt could be issued each month, the Conference should arrange for the collection of subscriptions due to it in each taluk through its agents and remit the amount to the District or Taluk Treasury once a month on any day convenient to them.

(3) Transfer receipts should be drawn only on the State Huzur Treasury Bangalore, and in favour of the Honorary Secretary of the Conference who should promptly cash the receipts.

(4) The President of the Conference should intimate, direct to each District or Taluk Treasury, as the case may be, the name of the local agent appointed for the collection of the subscription in that taluk and for obtaining Remittance Transfer Receipts. (G. O. No. Fl. 3688-9—G. F. 160-19-2, dated 17th December 1919.)

(iii) *Mysore Boys' Scouts Fund*.—Donations and subscriptions in aid of the fund may be received at all treasuries and Remittance Transfer Receipts issued in favour of the Chairman, Head-quarters Executive Committee, Bangalore. (*Financial Secretary's No. Fl. 2539—G. F. 51-23-2, dated 13th November 1923.*)

(3) In the following cases Remittance Transfer Receipts may be issued at a premium :—

(a) *Land Revenue and Cesses*.—To persons having to pay land revenue and cesses in another district when the amount to be remitted exceeds Rs. 150 on payment of premium at the following rates :—

	Rs.	a.	p.
For sums exceeding Rs. 150 and not exceeding Rs. 500	..	1	8 0
For sums exceeding Rs. 500 and not exceeding Rs. 1,000	..	2	0 0
For sums exceeding Rs. 1,000 and not exceeding Rs. 2,000	..	3	0 0
and for every additional Rs. 1,000 or fraction of Rs. 1,000	..	1	0 0

A single transfer receipt only can be granted to one remitter for each instalment; the particulars of the properties on account of which the money is remitted must be carefully detailed on the reverse and the form filled up thus :—

‘Received from A. B. on account of C. D., proprietor, the sum of Rs.— on account of land revenue demands to be transferred to his credit under land revenue as per particulars on the reverse, at the— treasury.’

(b) *Collections of the Inam Villages of the Sringeri Mutt*.—Collections made in the Inam villages of the Sringeri Mutt may be received in the Taluk Treasuries of the taluks in which they are situated and paid to the Mutt at the Koppa Taluk Treasury by means of Remittance Transfer Receipts, on payment of a premium of two annas for every 100 rupees so remitted. (*G. O. No. R. 494-5—L. R. 29-08-2, dated 22nd July 1908.*)

176. The issue of Remittance Transfer Receipts for revenue and receipts noted below received in one taluk on account of another is strictly forbidden :—

(1) *Registration Memo Fees*.—These remittances should be credited at once to the proper head in the treasury at which they are tendered, the District Registrars, on account of whom these amounts are received, being given the necessary intimation to make needful entries in their accounts.

(2) *Sale proceeds of Timber, Sandalwood, etc.*—These sums should be accompanied by a requisition from the Assistant Conservator or other Forest Officer by whom the sales were conducted for credit to ‘Forest Remittances.’ Advice of such credits will be sent to the District Forest Officer concerned clearly specifying the name of the purchaser or other person by whom the amounts were tendered and also the number and date of the advice or remittance challan issued by the District Forest Officer to enable the latter to make necessary entries in his books.

(3) *Land and Excise Revenue*.—Challans in duplicate containing full particulars should invariably accompany, when any land and excise revenue belonging to one taluk is tendered for receipt into a treasury of another taluk in the same district. The sums should then be credited to the proper head of account, due intimation of the credit being sent to the Amildar of the Taluk concerned through the Deputy Commissioner of the District.

In the case mentioned above, the demand, collection and balance statements of the taluk to which the revenue belongs will include the amounts collected elsewhere on its behalf, while the taluk, in which the moneys are actually received and credited will omit the same from its demand, collection and balance statements.

The differences between the demand, collection and balance statements and the treasury credits should be explained by foot-notes in the Demand, Collection and Balance Statements.

(4) *Sums tendered in Adjustment of advances.*—The practice of issuing remittance Transfer Receipts for sums tendered in adjustment of advances, except in the case of permanent advances, should be discontinued. Challans tendered with such sums should clearly specify whether the original advance was made from the permanent advance or otherwise. The challans should also furnish the name of the treasury from which, and the month in which, the original advance was drawn, the aggregate amount thereof, and the balance if any due after deducting the amount tendered. The amounts so tendered should be credited to 'Advances recoverable,' 'Miscellaneous unclassified receipts' or other appropriate head, and a schedule of such sums with full particulars and the original place of debit should accompany the treasury cash accounts monthly.

For the issue of the intimation above referred to, to other taluks, etc., Form 35 should be used.

Issue of Duplicates of Bills.

177. When satisfactory evidence has been given that a bill has been either lost or destroyed, and application is made within a reasonable period after issue and of course, therefore, before it has lapsed, a duplicate may, without reference to the Comptroller, be granted to the party who obtained the original, or to the payee, or the legal representative of either but to no other person. If the bill should not have been presented for payment within three months it will be necessary for the applicant to produce a certificate of non-payment from the drawee; the issue of this certificate will, of course, be no bar to the payment of the lost bill, if presented before the duplicate is paid.

Cancellation and Refund.

178. A Remittance Transfer Receipt or a supply bill will not be paid at the treasury if presented after three months from the date of issue.

179. No bill can be cancelled without surrender of the whole set. Thus, if a duplicate or a triplicate has been issued, the bill can be cancelled only if the original, *together with* the duplicate (and the triplicate if issued) be surrendered. Consequently no refund can be made on a lost bill; a duplicate must be obtained and payment taken at the treasury drawn on.

180. All parts being surrendered, a bill may be cancelled and its amount refunded at the discretion of the Treasury Officer, on the application and receipt of the remitter in the case of a public service transfer receipt, and of the payee in the case of a supply bill or a private transfer receipt. If in either of the latter cases

the receipt of the payee cannot be obtained, the remitter's application for cancellation, with explanation of the reasons for his request, and of the difficulty in the way of obtaining the payee's signature, should be submitted for the orders of the Comptroller.

181. Although no difficulty should be made about the cancellation of public service transfer receipts, it must be clearly understood that either of the other classes can be cancelled only as an indulgence, and for cause shown. No premium which has been levied can be refunded; but if, under any very peculiar circumstance, it is thought advisable to cancel a supply bill on which discount has been allowed, the amount of discount must be deducted, and no more refunded than the net amount received on the bill.

NOTE.—If alteration of the name only of the payee is required by the remitter, it will suffice for the drawer to alter the name in the bill initialling the correction.

Exchange.

182. (a) A Treasury Officer will grant a transfer receipt in exchange for one drawn on him (1) if on the *public* service, only if the payee be a public officer and requires the receipt to be exchanged for reasons to be stated in his application; (2) if for a *private* remittance, only if the payee has been removed to the neighbourhood of a treasury different from that originally drawn on.

(b) A supply bill cannot be exchanged.

NOTE.—A bill is said to be exchanged when the payee, being unable to appear and take payment in cash, applies for a new one, endorsing the original 'Received payment by transfer receipt on'. If he can appear and take payment in cash, his obtaining a new bill with the cash paid on the old one is a matter to be disposed of under ordinary rules.

Transfer Receipts to Sepoys and Policemen.

183. In the case of sepoy's and policemen's remittances Commanding Officers will forward the Remittance Transfer Receipts to the payees direct. Descriptive rolls of the payees duly filled in and signed will at the same time be sent to the Treasury Officers concerned.

1. The Commanding Officer in the case of a policeman, is the District Superintendent of Police. There is no objection, if such a course is preferred; or is required by departmental rules, to his sending the Remittance Transfer Receipt to the District Superintendent of Police of the District in which the payee resides, who will deliver it to the payee after satisfying himself as to his identity.

2. These Remittance Transfer Receipts are payable to the parties described in the roll. In cases of doubtful identity, payment may be made on proper security at the discretion of the Treasury Officer.

3. If a sepoy payee be unable to attend the treasury but has endorsed the receipt, or in the case of demise of such payee, the payment may be made to the Commanding Officer.

4. These Remittance Transfer Receipts also are current for three months and may be cancelled as provided for in Article 181.

Supply Bills.

184. Supply Bills will be issued only on the express orders of the Comptroller, at such times and rates of premium, as will be fixed by him. No Supply Bill will be issued for less than Rs. 500

1. All Treasury Officers may, as a general rule, issue Supply Bills to the Bank of Mysore, Bangalore, on payment of a commission of $\frac{1}{10}$ per cent. Where the receipt of money from the Bank of Mysore does not involve remittance of money to Head-quarters, Supply Bills will be issued at par.

2. The Mysore Bank will be authorized to draw Supply Bills from March to June on any treasury in the State and such drawings will be permitted at par. The amount which can be held at the disposal of the Bank for this purpose at the different treasuries from time to time will depend upon the available surplus balances at the treasuries which will be notified by the Comptroller. (*G. O. No. Fl. 158-207—G. F. 98-22, dated 10th July 1923.*)

3. Drafts of the Agent of the Mysore Bank at Davangere and Oorgaum drawn on the Head Office at Bangalore are accepted by the Davangere and Bowringpet Taluk Treasuries and paid for in specie against payment to Government by the Head Office at Bangalore. Under this procedure the drafts from the Taluk Treasury are sent to the Comptroller in advance of the other vouchers. The Comptroller sends the drafts as soon as they are received to the Bank for realisation and credit to the Government account with the Bank. Commission at $\frac{1}{10}$ per cent is levied on these drafts. (*G. O. No. 4170—G. F. 16-17-13, dated 9th February 1918.*)